IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.315 OF 2007

The Commissioner of Income Tax .
Aurangabad. ...Appellant
V/s.
Siddheshwar Sahakari Sakhar .
Karkhana Ltd. ...Respondent

Mr.B.M. Chatterjee with Mr.P.P. Bhosale for the Appellant.

Mr.S.N. Inamdar with Mr.A.K. Jasani for the Respondent.

CORAM : F.I. REBELLO &
J.P. DEVADHAR,JJ.

DATE : 27TH AUGUST, 2007.

P.C. :

1. The question of law as framed for our consideration are as set out as under :-

> "(a). Whether on the facts and in the circumstances of the case the Tribunal was right in overlooking the provisions of Law applicable to prima facie adjustments u/s.143(1)(a) and Section 143(3)?
>
> (b). Whether on the facts and in the circumstances of the ITAT was right in holding that in view of judgement of Bombay High Court in the case of Adamas Gem Industries (203 ITR 737), no prima facie adjustment can be made in

respect of the bonus payable?"

2. We have heard the learned Counsel and perused the judgment of ITR 18. We find that the issue is covered by a judgment of a Co-ordinate Bench of this Court in Adamas Gem Industries (203 ITR 737). Considering that the question is covered, nothing would survive in this Appeal and accordingly the Appeal stands dismissed.

3. We may point out that on Board what was shown was ITXA/315/2007 corresponding to ITXA/35/2005 which was the number given at the Aurangabad Bench. Parties agree that the matter on Board is correctly numbered and that the Respondent is Siddhi. Sahakari Sakhar Karkhana Ltd., while on the Board it is shown as Manjara Shetkari Sahakari Sakhar Karkhana Ltd. Office to peruse the record and correct the same accordingly.

[J.P. DEVADHAR, J.] **[F.I. REBELLO, J.]**